



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

May 19, 2004

Governing Board
Country Gardens Educational Services, LLC
6313 West Southern
Laveen, AZ 85339

Members of the Board:

School district-sponsored charter schools must have annual audits and submit the related audit reports to our Office within 9 months of fiscal year-end. At the same time, the school's auditors must prepare and submit a Uniform System of Financial Records for Arizona Charter Schools (USFRCS) Compliance Questionnaire. The school's reports and the questionnaire for the year ended June 30, 2003, were due by March 31, 2004; however, we have not received them. Consequently, the school has not complied with the USFRCS and state law in regard to report submission.

If the school does not submit the reports and questionnaire within 90 days of the date of this letter, we will notify the Arizona State Board of Education of the school's noncompliance and request that appropriate action be taken as prescribed by Arizona Revised Statutes §15-272.

If you have questions about this letter or the action the school must take, please call me at (602) 553-0333.

Sincerely,

Gregory R. Rickert, CPA
Accounting Services Manager

cc: Goldie Burge, Superintendent
Country Gardens Educational Services, LLC
Governing Board
Higley Unified School District No. 60
Vicki G. Salazar, Associate Superintendent of Financial Services
Arizona Department of Education